

**Illinois Department of Revenue
Regulations**

Title 86 Part 500 Section 500.600 Incorporation of the Retailers' Occupation Tax Regulations by Reference
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TITLE 86: REVENUE

**PART 500
Motor Fuel Tax**

**SUBPART F: INCORPORATION BY REFERENCE OF RETAILERS'
OCCUPATION TAX**

**Section 500.600 Incorporation of the Retailers' Occupation Tax Regulations by
Reference**

The following Sections of the Retailers' Occupation Tax Regulations are incorporated by reference and made a part hereof insofar as they can be applied without conflict to the provisions of the Motor Fuel Tax Law or any regulations promulgated thereunder: 86 Ill. Adm. Code 130.815 (except as applied to motor fuel use tax licensees), 130.901 (except as applied to motor fuel use tax licensees), 130.1510, 130.1601, and 130.1701. The references to "taxpayer" in 86 Ill. Adm. Code 130.1601 and 130.1701 shall apply to "licensees".

(Source: Amended at 22 Ill. Reg. 2253, effective January 9, 1998)